

There was said on Wednesday a series of despatches relating to a proposed change in the system of auditing the accounts of the colony. The first despatch is from the Secretary of State and is dated the 18th of November, 1888. Lord KNUTSDEN has seemed to the conclusion that the present system leaves much to be desired." The despatch, it should be noted, is a circular to the Colonies, and the system referred to is not that of Hongkong in particular but of the Crown Colonies in general. The impachment in all of this system is as follows:—

the various establishments, and it is to be regretted that the proposals to appropriate the bearings of the proposed system as applied to this Colony it is necessary to apply to what the present system is. The office of Auditor-General is combined with that of the Colonial Secretary. The Auditor is therefore immediately subordinate to the Governor. The accounts are very much the same as if the sole audit of the revenue were done by the Insurance Office, would the Chief Clerk or the Chief clerk. Would the shareholders be satisfied with such a system? In connection with the Colonial accounts it may be that there are no abuses to discover, and in the case of the subordinate departments there is no abuse whatever like a valid check, but if abuses existed they would quarely it is hardly likely that they would come under the light of the present system of audit. The President, vice of that system was shown in the photograph of Governor HERNIMSS's photographs, which will still be fresh in the memory of our readers. The present Acting Auditor-General, Mr. A. J. B. de Silva, reports on the Secretary of the Department, through the Chief Clerk of the Audit Department as being, for all routine purposes, the Auditor of the Colony. Now an auditor is a Portuguese clerk without any professional training beyond that he has acquired at the local Government offices, and his supervising him is the Chief Clerk, who is a European, can hardly be considered as an entirely satisfactory audit. The present chairman of the Audit Office is a very experienced and exceptionally qualified man, but if vacated the post it would be difficult to replace him locally. The officer ultimately selected is of course the Auditor-General, but this is not the case of general Service without any professional training as an accountant. Excellent public officer as the late Dr. STRAUSS was, his training and previous experience would hardly have pointed to him as the person best to conduct a searching audit. It is usual in the mind of Hon. A. LAMARCA, so at present occupies the Acting appointment.

[illegible]

inions of the unofficial members of the Council on the subject will doubtless be of great value when the Estimates are considered by the Finance Committee. Like the other members, they will probably concur in the views expressed by the Secretary of the Council as to the expediency of providing for another audit of accounts connected with the local Government. Whether a permanent local Government Auditor should be appointed or not, must be determined by the Council. As there are so many divergent views may be entertained on this subject, we are inclined to think the system of having the Governor in his first despatch to the Council, to appoint an Auditor, who may be chosen from time to time, in the way that the Inspector visits the local Government, is the best. Whether the Auditor be stationed here or sent to the provinces, or pay periodical visits, being a subject of the local Government it is not for us to decide. It is necessary that he should be attached to one of the Imperial departments, the War, the Navy, the Comptroller and Auditor General, or the Treasury, naturally. As to sending the vouchers to London, it appears that unnecessary

**FEMALE EDUCATION IN
HONGKONG**

[illegible]

KONG LEGISLATIVE COUNCIL.

Meeting of the Legislative Council was held on 7th November. There were present:—
EXCELLENCY THE GOVERNOR, SIR G.
M. DES VEAUX, K.C.M.G.

A meeting of the Legislative Council was held on the 27th November. There were present:—
His EXCELLENCY THE GOVERNOR, SIR G.
WILLIAM DES VOIGES, K.C.M.G.

FINANCE.

A finance minute in which His Excellency recommended a vote of \$41,617 for the completion of the Tytum waterworks was referred to the Finance Committee. The minute stated that the sum was required to cover a sum expended during this year to complete the Tytum waterworks, a provision having been made for it in the Estimates.

The following votes recommended by the Finance Committee were approved:—\$805 for

purpose of selling opium to anyone, who for it, just as openly as tobacco or spirits, in England, and there is nothing to prevent him, member or myself going to these and buying as much as we please and taking it to Canton or anywhere else. Preparation is freely sold and these licenses exist only for the purpose of selling to anyone who wants it. The fact that the opium was traced to a licensed opium shop does not point to anything. If it had been traced to an unlicensed shop it would have been a very different matter.

give any further explanation in my power with regard to the proposed change in the law, hon. members will see from the correspondence that I am unable to agree as to the expediency of that measure and I have given my reasons why I am against it, but the Comptroller of the State still thinks it advantageous for the accounts to be audited at home and I am therefore bound to follow instructions and to make a lump sum on the estimates for audit in effect, as at present, detailed amounts. Hon. members will therefore see that in place of the expenditure for audit which is still put at \$5,168 for the year, the sum of \$10,000 is now required for the purpose.

FINANCE COMMITTEE.

the SURVEYOR GENERAL.—No.
on. P. RYRIE—I suppose that will come
afterwards?
the SURVEYOR GENERAL.—Yes, that expense
not yet been incurred.
on. P. RYRIE.—Are they not going on with
distribution?
the SURVEYOR GENERAL.—The distribution
of water will be continued as soon as the
arrive from England, and I may add that
are now on the way.
The vote was then passed and the Committee
turned.

and the stone bridges over the Bowing-
ual were finished a month ago. The damage
sewers and to the principal streets in
ty has also been repaired, as well as the
u the hill districts. The road and bridges
nley and Aberdeen yet remain to be done.
m the progress already made and the
attended I am confident that the work

tracts are now being prepared, and will be advertised, for the rubble foundations Nos. 2 and 7 of the work included Prava Reclamation Ordinance, 1889.

City of Los Angeles, California
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 E-mail: mayor@cityofla.org
 Website: www.cityofla.org

No. 0940 第九千四百九十九號 日二十月一十年五十五光緒 HONGKONG, WEDNESDAY, DECEMBER 4th, 1880, 三拜禮 號四廿二十第港香 [PRICE \$2 PER MONTH]

NEW ADVERTISEMENTS

GREEN ISLAND CEMENT COMPANY LIMITED.

This Company is now prepared to Supply the Best Quality **PORTLAND CEMENT** for all purposes.

J. FOREMAN, Secretary,
82, Queen's Road Central, Hongkong.
Hongkong, 4th December, 1889. 125

HONGKONG CRICKET CLUB.

A MATCH between those known as the **GREEN ISLAND CRICKET CLUB** and those known as the **FRIDAY and SATURDAY NEXT** will be played on the 11th inst. at 12 noon.

Gentlemen desirous of playing should sign their names on the Lists lying on the Hon. Secy's Table in the Club and in the Pavilion not later than **THURSDAY**.

A. K. TRAVES, Hon. Sec.
Hongkong, 4th December, 1889. 125

W. OODYER'S ROYAL AUSTRALIAN CIRCUS.

GRAND RE-OPENING TO-NIGHT (WEDNESDAY),
the 4th December, 1889.

By the kind permission of His Excellency the GOVERNOR.

OUR HANDSOME TWO POLE MARQUEE
made by
J. D. KILEY, of this Colony, has been Erected
on the Site of the
OLD CENTRAL MARKET.
On this our Opening Night all the
STAR ACTS OF OUR REPERTOIRE
A BRILLIANT PROGRAMME

open
T W I C E D A I L Y :
E V E R Y A F T E R N O O N
at 2.30 P.M. commencing at 3 sharp.
E V E N I N G
at 8 P.M. commencing at 9 sharp.
R E D U C E D P R I C E S .

REDUCED PRICES!!	
Boxe of 6 Chairs	\$ 9.00
Single Chairs in Boxes	1.50
Dress Circle Chairs	1.00
Stalls, Carpeted Seats	0.50
Soldiers and Sailors in uniform—to Fit 2	

Cents.

BOXES and SEATS may be reserved at KELL
& WALSH, LEAD. ED.

HONGKONG RIFLE ASSOCIATION
FAKI CUP.
Seven shots at 200 yards. Position, Standing.
Seven shots at 300 yards. Position, Sitting or
kneeling. To be won 3 times before becoming
any Member's absolute property. Winners to be
penalized 5 points after winning it once and
points after

SATURDAY, the 7th day of December, at
3 p.m. Intending Competitors must send in
50 Cents Entrance Fee, not later than 5 p.m.
next Friday, the 6th day of December.

A. SHELTON HOOPER,
Honorary Secretary.
Hongkong, 4th December, 1899.

THE CHINA SHIPPERS MUTUAL
STEAM NAVIGATION COMPANY.

NOTICE TO CONSIGNEES.
FROM GLASGOW, LIVERPOOL, AND
SINGAPORE.
THE Company's Steamship
"KAISOW"
having arrived from the above ports, Consignees
of cargo are hereby informed that their Goods
are being landed at their risk, into the godowns
of the Company.

No Claims will be admitted after the Goodwill Certificate has been left the Godowns, and all claims must be sent in to the office of the Undersigned before Noon on the 9th instant, or they will not be recognized.

All broken, chafed, and damaged goods are to be left in the Godowns, where they will be examined on the 9th inst. at 4 P.M.

No Fire Insurance has been effected, and

inst. will be subject to rent.
Optional cargo will be forwarded unless notified
to the contrary be given before Noon TO
DAY.
Bills of Lading will be countersigned by
ARNHOLD, KARBBERG & Co.,
Agents,
Hongkong, 3rd December, 1889. [257]

INDO-CHINA STEAM NAVIGATION
COMPANY LIMITED.

FOR SHANGHAI.
(Taking Cargo and Passengers at through rates
for CHEFOO, HANKOW, and PORTS on the
YANGTZE.)
THE Company's Steamship
"YUENSANG."
Captain Slessar, will be despatched as above
TO-DAY, the 4th inst., at THREE P.M.
For Freight or Pass. go apply to

Hongkong, 4th December, 1869. 1253
STEAM TO YOKOHAMA VIA NAGA-
SAKI AND KOBE.
 (Passing through the INLAND SEA.)
THE P. & O. S. N. Co.'s Steamship
"VENETIA"
 will leave for the above places on **WEDNES-**
DAY, the 11th inst., at DAYLIGHT.

Hongkong, 3rd December, 1889. Superintendent. [1]
OCEAN STEAMSHIP COMPANY.
FOR LONDON VIA SUEZ CANAL.
THE Company's Steamship
"PATROCLUS,"
 Captain Paikoff, will be dispatched as above
 on **WEDNESDAY, the 11th inst.**

...verland, call on application to the undersigned,
 where, their Tickets endorsed for surrender at
 Algiers in exchange for Coupon Tickets to
 Marseilles (by Transatlantic Company's express
 Boats) and thence to Paris or London.
 Algiers is 23 hours' steam from Marseilles and
 Marseilles to London occupies about the same time.
BUTTERFIELD & SWIRE,
 Agents.
 Hongkong, 4th December, 1889. [2270]

"STRATHEARN"
 Captain J. Robb, will load here as above and
 will have quick despatch.
 For Freight, apply to
MELCHERS & Co.
 Hongkong, 4th December, 1889. [2522]
PORTLAND CEMENT.

SOLE AGENTS FOR CHINA.
HOLLIDAY WISE & Co.
Hongkong, 11th April, 1883. 11980

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